IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.9.2007

CORAM

THE HON'BLE MR.JUSTICE M.JAICHANDREN

Writ Petition No.29522 of 2007 &
M.P.No.1 of 2007

M/s. Trident Interwood (P) Limited,
No.12/2, Mc Nichols Road,
Nungambakkam,
Chennai-600 034. .. Petitioner

vs.

The Appellate Assistant Commissioner (CT)-III,
Kuralagam Annexe, First Floor,
Chennai-600 108. .. Respondent

This writ petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, as stated therein.

For petitioner : Mr.V.Sundareswaran
For respondent : Mr. J.Ganesan, Government Advocate.

O R D E R

This writ petition is filed for the issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent in S.P.No.77/2007 in A.P.No.119/07, quash the impugned order, dated 10.8.07 in so far as it relates to the condition of furnish sufficient security in the form of bank guarantee and further direct the respondent to grant an absolute stay for the balance of the collection of tax and penalty without insisting upon any condition regarding the payment of the tax and furnishing of security in form of immovable property or bank guarantee pending the disposal of the appeal.

2. Mr.J.Ganesan, learned Government Advocate, takes notice on behalf of the respondent.

3. With the consent of the learned counsels appearing on either side, the writ petition itself is taken up for final disposal.

4. The learned counsel for the petitioner submits that in similar matters orders have been passed by this Court directing the petitioner to

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furnish a personal Bond for the balance amount of tax, surcharge and the entire penalty, instead of furnishing Bank Guarantee or Security.

5. In the present case, the Appellate Assistant Commissioner (CT)-III, Chennai, the respondent herein, by the impugned order, dated 10.8.2007, has directed the petitioner to furnish security, for a total sum of Rs.2,59,313/-. The request of the petitioner is that instead of the security, the petitioner may be permitted to furnish a personal bond for the amount of Rs.2,59,313/-.

6. Hence, there will be a direction to the Assessing Officer to accept the personal Bond to be furnished by the petitioner in respect of the balance amount of 50% of tax and penalty, instead of insisting on furnishing of security. The petitioner is directed to execute the personal bond, within a period of two weeks from today, even though the time granted by the respondent is only till 9.9.2007.

7. Accordingly, the writ petition is disposed of, at the admission stage itself. No costs. Consequently, connected M.P. is closed.

sd/-
Asst.Registrar

/true copy/

Sub Asst.Registrar

akv

To

The Appellate Assistant Commissioner (CT)-III,
Kuralagam Annexe, First Floor,
Chennai-600 108.

+ 1 cc to Mr.V.Sundareswaran Advocate SR.NO.56434
+ 1 cc to Govt.pleader SR.NO.56412

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JRG(CO)
RD 18.9.07

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